



CITY OF ST. LOUIS CITY OF ST. LOUIS

JUVENILE DIVISION-FAMILY COURT

REVENUE REVIEW

JANUARY 1, 2014 THROUGH MARCH 31, 2015

PROJECT #2016-RR01

DATE ISSUED: NOVEMBER 24, 2015

Prepared By:

The Internal Audit Section



OFFICE OF THE COMPTROLLER OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER



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November 24, 2015

Kathryn Herman
Assistant Court Administrator/Juvenile Officer
Family Court
920 N. Vandeventer Avenue
St. Louis, MO 63108-3592

RE: Juvenile Division-Family Court Revenue Review (Project #2016-RR01)

Dear Ms. Herman:

The Comptroller's Internal Audit Section has completed a revenue review of the Juvenile Division -Family Court. Enclosed is our report covering the period January 1, 2014 through March 31, 2015. A description of the scope of work is included in the report.

Fieldwork was completed on November 6, 2015. No observations were noted in the report.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Dr. Ishmael Ikpeama
Internal Audit Supervisor

Enclosure

CC: Helen D. Haskin, Court Administrator

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SUMMARY

Background

The Juvenile Division facilitates the care, protection, and discipline of children who come under the jurisdiction of the Juvenile Court.

Juvenile Court has jurisdiction over accused offenders who are 16 years old and younger. The most serious juvenile offenders, the ones who are deemed a danger to the community, are held in custody at the Court's Juvenile Detention Center, located on North Vandeventer. The majority of children in the City's Juvenile system, however, are not offenders but rather victims of neglect and abuse, who the Court has removed from their homes for their own safety.

The Juvenile Division's main revenues are from the Missouri Department of Elementary & Secondary Education -MODESE (Breakfast/Lunch/Snack) program; State Salary Reimbursement; Department of Youth Services (Reception & Detention); Missouri Child Care Reimbursement.

FY 2014-2015 REVENUE SOURCES AND AMOUNTS COLLECTED

ACCOUNTS	DESCRIPTION	AMOUNT BILLED (A/R)	CHECKS RECEIVED/ CLEARED AS OF 6/30/2015	OUTSTANDING
4345030	MODESE	\$46,221.27	\$42,345.40	\$3,875.87 Check for the amount outstanding received 8/31/2015
4371100	State Reimbursements	1,842,736.50	1,842,736.50	Nil
4371120	DYS Reception & Detention	13,000.00	13,000.00	Nil
4430100	Missouri Child Care	127,106.00	118,678.00	\$8,428.00 Check for the amount outstanding received 9/30/2015
TOTAL		\$2,029,063.77	\$2,016,759.90	Nil. As of 11/06/2015

Purpose

The purpose of this review was to determine if the Juvenile Division effectively and efficiently managed risks relating to the Division's revenues to ensure:

- Compliance with applicable laws, regulations, policies and procedures.
- Safeguarding of assets.
- Reliability and integrity of financial and operational information.
- Economic and efficient use of resources.

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Scope and Methodology

The scope of the review covered the period January 1, 2014 through March 31, 2015. The review was confined to evaluating internal controls over the revenue procedures relating to the objectives noted above. The review procedures included:

- Inquiries of management and staff
- Analytical review of past years revenues
- Reviews of revenue procedures and compliance with applicable laws, contract agreements, regulations, policies and procedures.
- Limited tests of revenues budgeted, collected and recorded
- Other procedures as considered necessary.

Status of Prior Observations

The prior audit performed by the Internal Audit Section on Juvenile Division revenue was issued on July 28, 2014 did not have any observations.

Exit Conference

An exit conference was not necessary because there were no observations.

Conclusion

The Juvenile Division had implemented internal controls to effectively and efficiently manage risks pertaining to its' revenue processes.

Several control procedures were noted in the Juvenile Division's financial and operational activities. These included, but were not limited to the following:

- There were written revenue policies and procedures.
- Reconciliations to the city's general ledger were performed by the Business Office monthly.
- There was segregation of duties for claim reimbursement request, receipts and recording.
- The maintaining of proper records and follow-up on accounts receivables.

There were no observations resulting from our review.